New Hampshire Interest and Dividends Tax Joint Zero Test Case 5 - 2016

This test case is of a joint Interest and Dividends Tax Return with interest and dividend amounts carried over from the Federal Return (not included in test scenario). There are not any federal tax exempt interest amounts carried over from the Federal Return (not included in test scenario). In addition, there are no distributions from other entities reported on Line 2. However, there are tax exempt amounts reported on Line 4 and Line 4(b). The amount of Line 4(b) requires a supplemental schedule reporting the detail of that amount (feel free to create your own detail). After exemptions on Line 6 of \$4,800, Net Taxable Income is \$104,000 resulting in tax prior to application of payments of \$5,200. The application of \$5,200 in payments from Line 11 results in a zero amount due.

Federal Forms: Not included

New Hampshire Form(s): DP-10

Taxpayer:

YYYYYYYY AAAA B

YYYYYYYYY BBBBB A

1313 MOCKING BIRD LN

LACONIA, NH 03246

SSN: TAXPAYER: 400-00-2222

SPOUSE: 400-00-2223

DOB: N/A

Filing Status/Entity Type: Joint

Other: Balance due \$0

DO NOT STAPLE



New Hampshire

Department of Revenue Administration 2016 DP-10



INTEREST AND DIVIDENDS TAX RETURN

		MMDI	DYYYY			١	MMDDYYY	Y	
For the CALENDAR year 20 ′	6 or other taxable per	iod beginning: 0	1 0 1	2 0 1 6	5 and	d ending:	1 2 3	1 2 0 1 6	
STEP 1 - PRINT OR TY	'PE	Check box if there h	as been a	name chang	je since	last filing.			CAL ENDAD
Last Name							-,		r CALENDAR on or before
YYYYYYYY								April 1	5, 2017.
First Name		MI	Social Se	curity Numbe	er				r FISCAL year 5th day of the
AAAA		В	4 0	0 0 0 2	2 2	2		4th mo	nth after
Spouse's Last Name									se of the period.
YYYYYYYY									
First Name		MI	Social Se	curity Numbe	er			Department ID	er ID Number or Number
BBBBB		Α	4 0	0 0 0 2	2 2	3			
Name of Partnership, Estate	, or LLC								
Number & Street Address									
1313 MOCKING BIRD L	.N								
Address (continued)									
City / Town				State	Zip	code + 4 (c	or Canadian	Postal Code)	
LACONIA				NH	C	3 2 4	4 6		
STEP 2 - Return Type ENTITY TYPE - Check O 1 - INDIVIDUAL Tax Forms Mailing Addres	X 1 - JOINT	3 - PARTNERSHII	P	4 - ESTATE			' HAMPSHII n Entity Typ	RE Ownership De	
	MMDDYYYY						Date of D	eath	
INITIAL RETURN		Established	NH Resid	ency	INAL DE	ECEASED			
	MMDDYYYY						Social Sec	curity Number	
FINAL RETURN		Abandoned	d NH Resid	lency					
AMENDED RETURN	. DO NOT use this form	to report IRS adjustme	ent						

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INTEREST AND DIVIDENDS TAX RETURN - continued

STEP 3 - Read instructions before you begin

	INTEREST & DIVIDENDS FRO	OM ALL SOURCES	Round to the nearest whole dollar
1 From You (a) Inter	ur Federal Income Tax Return: (See Instructions) est Income. Enter the amount from Line 8(a) of your federal return	1(a)	1 2 5 0 0 0
(b) Divid	dend Income. Enter the amount from Line 9(a) of your federal return	1(b)	6 0 0 0
(c) Fede	eral Tax-Exempt Interest Income. Enter the amount from Line 8(b) of your feder	ral return 1(c)	
(d) Subt	total Interest and Dividends Income. (Sum of Lines 1(a), 1(b) and 1(c))	Subtotal 1(d)	1 3 1 0 0 0
	ble Annuities or Actual Cash & Property Distributions From S-Corporations, Tru Codes: 2 = S-CORPORATIONS; 3 = PARTNERSHIPS; 4 = TRUSTS OR ESTATES		
l Entity Code	II Name of Payor	III Payor's ID Number	IV Distribution Amount
	Total fro	m supplemental schedule attached	
2 Total Dis	stributions (Sum of Column IV above) 2		
3 Subtotal	Gross Interest and Dividends Income and Distributions (Line 1(d) plus Line 2)	Subtotal 3	1 3 1 0 0 0
4 List payo	ors and amounts of interest and/or dividends NOT TAXABLE to New Hampshire	included on Lines 1(a), 1(b), 1(c) and	/or 2:
	ll l	III	IV

l Reason Code	II Name of Payor	III Payor's ID Number	IV Non-Taxable Amount
01	RP	1 2 3 4 5 6 7 8 9	2 5 0 0
01	CG	2 3 4 5 6 7 8 9 1	1 6 0 0
03	PC	3 4 5 6 7 8 9 1 2	7 5 0 0
04	JW	5 6 7 8 9 1 2 3 4	8 1 0 0

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(a) Subtotal of non-taxable income above (Sum of Column IV)	4(a)	20800
(b) Total non-taxable income from supplemental schedule (Attached)	4(b)	1 4 0 0
(c) Non-taxable income (Subtotal of Lines 4(a) plus 4(b))	4(c)	2 2 2 0 0
(d) Part-year resident non-taxable income pro rata share	4(d)	

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1 1 0 0





INTEREST AND DIVIDENDS TAX RETURN - continued

	TEP 3 - (continued) Read instructions before you begin INTEREST & DIVIDENDS FROM	ALL SOURCES	Ro	und to the near	est v	vhol	e dol	lar	
1	Total Non-Taxable Income (Sum of Line 4(c) plus Line 4(d))		4		2	2	2	0	0
	Gross Taxable Income (Line 3 minus Line 4)	5		1	0	8	8	0	0
	Less: \$2,400 for Individual, Partnership and Estate; \$4,800 for Joint filers		6			4	8	0	0
	Adjusted Taxable Income (Line 5 minus Line 6) If less than zero, use minus sign.	7		1	0	4	0	0	0
	Year of Birth			Year of B	irth				
	Blind Spouse Blind 65 (or over) or disabled	Spouse 65	(or over) or disa	bled					
	Check the exemptions that apply. Total number of boxes checked x \$1200 =		8						
9	Net Taxable Income (Line 7 minus Line 8). If less than zero, use minus sign.	9		1	0	4	0	0	0





INTEREST AND DIVIDENDS TAX RETURN - continued

ST	EP 4 - Calculate Your Tax, Credits, Interest a	nd Penalties						Rour	id to th	ne ne	eares	t who	le d	olla	۱ľ
10	New Hampshire Interest and Dividends Tax (Line 9 multiplied by 5%)						10					5 2	2	0	C
1	Payments: (a) Tax paid with application for extension	11(a)	5	2	0	0									
	(b) Current year estimated tax payments	11(b)													
	(c) Credit carryover from prior tax period	11(c)					11 Subt	otal of	Lines	11(a	ı) thro	ough '	11(0	d)	
	(d) Paid with original return (Amended returns only)	11(d)	I									5 2	2	0	C
2	Subtotal Due (Line 10 minus Line 11 Subtotal)						12								
3	Additions to Tax: (a) Interest	13(a)						Jan.							
	(b) Failure to Pay	13(b)													
	(c) Failure to File	13(c)					13 Subt	otal of	Lines	13(a) thro	ough 1	13(c	d)	
	(d) Underpayment of Estimated Tax	13(d)			12				I						
5 7	TEP 5 - Calculate Your Net Balance Due or Ov (a) Subtotal Due (Line 12 plus Line 13 subtotal)	erpayment 14(a)													
	(b) Return Payment Made Electronically						14(b)								
5	Net Balance Due (Line 14(a) minus Line 14(b)) (Make Check Payable to State of New Hampshire)		15	PA	¥Υ	тні	S AMOUNT								
6	OVERPAYMENT (If balance due is less than zero, enter on Line 16)	16													
7	Amount of Line 16 to be applied to: (a) Credit - Next Year's Tax Liability						17(a)								
	(b) Refund		17(b)	D (0 N	ΤΟΙ	PAY								

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INTEREST AND DIVIDENDS TAX RETURN - continued

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

AXPAYER'S SIGNATURE & INFOR	RMATION								
Signature (in ink)			MMI	DYYY	Ύ				
			0	3 0	5	2 () 1	7	
If joint return, BOTH parties must sign, ever	n if only one had income		MMI	DYYY	Υ				
			0	3 0	5	2 () 1	7	
Print Signatory Name(s) (and Title if applica	ble)								
SIGNED									
AID DEDADED'S SIGNATURE 9.1	NEODMATION			_					
AID PREPARER'S SIGNATURE & I' Signature of Preparer	NFORMATION			ODYY					ž
	NFORMATION					2	0 1	7	ž
Signature of Preparer	NFORMATION					2) 1	7	ż
	NFORMATION					2) 1	7	ž
Signature of Preparer Printed Name of Preparer	NFORMATION Preparer Identification Number					2) 1	7	ž
Signature of Preparer Printed Name of Preparer ABC PREPARER						2	0 1	7	ż
Printed Name of Preparer ABC PREPARER Preparer's Phone Number 6 0 3 2 3 0 5 0 0 0	Preparer Identification Number					2) 1	7	į
Signature of Preparer Printed Name of Preparer ABC PREPARER Preparer's Phone Number 6 0 3 2 3 0 5 0 0 0 Preparer's Address	Preparer Identification Number					2) 1	7	ż
Signature of Preparer Printed Name of Preparer ABC PREPARER Preparer's Phone Number	Preparer Identification Number	State	0	3 (5			7	ode)